Distr.
GENERAL

IDB.13/22
20 September 1994

ORIGINAL: ENGLISH

United Nations Industrial Development Organization

Industrial Development Board

Thirteenth session
Vienna, 7-11 November 1994
Item 5 (b) of the provisional agenda

FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Summary

Provides information on the financial situation of UNIDO, including a status report of assessed contributions paid by Member States and advances to the Working Capital Fund as of 31 August 1994 and a cash flow analysis for 1994 and 1995; the current situation of the regular budget and an estimate of income and expenditure for the operational budget; and proposed reallocations within the regular budget for the 1994-1995 biennium to achieve effective and full utilization of budgetary resources.

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Introduction

1. In addition to the information regularly provided to sessions of the policy-making organs on the financial situation of the regular and operational budgets, the present document also responds to Programme and Budget Committee conclusions 94/2(d) on the effective and full utilization of the budgetary resources within the 1994-1995 biennium and 94/5(c) on proposals in respect of revised appropriations for that biennium related to the UNIDO Country Director (UCD) programme.

2. During the first eight months of 1994, the financial situation of the Organization's regular budget has improved owing to increased liquidity. In the operational budget, projected expenditure levels and support cost income levels continue to give cause for concern. Nevertheless, the operational budget is expected to balance in 1994.

I. CURRENT SITUATION

Regular budget

3. Annex I to the present document shows the status of assessed contributions to the regular budget as of 31 August 1994. As of that date, unpaid assessed contributions for the period 1986

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Distr.: 23 September 1994

to 1993 amounted to $5,277,899 and AS 243,920,217 (equivalent to $21,974,812 at an exchange rate of US$ 1 = AS 11.10) for a total of $27,252,711. Unpaid assessed contributions for 1994 amounted to $6,912,720 and AS 653,943,447 (equivalent to $58,913,806) for a total equivalent of $65,826,526 or 58.43 per cent of the 1994 assessment. The total cumulative amount outstanding is equivalent to $93,079,237 at current rates. As of 31 August 1994, the collection rate during 1994 amounted to 55.25 per cent of the 1994 assessment, 41.57 per cent of which relates to current year collections and 13.68 per cent to prior year collections. At the same time last year, the collection rate for 1993 was 63.27 per cent of the 1993 assessment. The principal reason for the lower collection rate in 1994 is that the 1994 assessed contribution of one Member State, received for 1993 in April 1993, has not yet been received.

4. This means that there has been a significant decline in the collection rate, a matter which causes major concern. The ability of the Organization to implement its programme of work in a systematic and efficient manner depends, to a large extent, on the cash flow generated through the payment of assessed contributions. Delays in payment of assessed contributions also lead to difficulties in matching expenditure with cash each month. It may also lead to unutilized balances at the end of the biennium as cash resources cannot be committed until the last few weeks of the year or biennium, if at all.

5. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 31 August 1994 amounted to $264,706.

6. Annex III shows the general fund cash flow analysis for 1994 and 1995 as of 31 August 1994. Projections of assessed contribution income are based on previous patterns of income receipt. The total collection rate in 1994, including current year and prior year collections, is expected to reach about 95 per cent of the 1994 assessment. Projections of budgeted disbursements and cost reimbursements have been revised to take into account current expenditure trends.

7. The cash situation nevertheless is stable due to, among other things, the availability of cash resources resulting from the collection of prior year assessed contributions. As intended, the decision of the General Conference (GC.5/Dec.14) to suspend temporarily financial regulations 4.2(b) and 4.2(c) has helped to strengthen the cash resource base of the Organization, thereby providing cash resources for the current biennium which offset to some extent the shortfalls in the collection of current year assessments. Expenditures are expected to be held within available cash resources during the biennium.

8. The improving financial situation in the regular budget led to the release, in July, of the full 1994 appropriations. Consequently, implementation of the work programme is progressing apace.

9. While the regular budget financial position is reasonably stable at present, expenditure during the first eight months of the biennium has been lower than anticipated. This is largely due to vacancy factors substantially higher than the 7 per cent foreseen for Professional-level posts in the budgetary estimates (see para. 16 below). The economy measures introduced during this period have also resulted in considerable reduction of expenditure. It is intended that the funds resulting from restrained expenditure on both these accounts will be utilized on priority programmes during the remainder of the biennium.

Operational budget

10. The estimated status of the operational budget for 1994 based on the actual results to 31 August 1994 and estimates for the remainder of the year is summarized below:

Operational budget status report - 1994
(In thousands of US dollars)

Opening balance of reserves 1 January 1994			1,856.9
Income to 31 August 1994	9,014.9		
Income September to December 1994 (est.)	3,781.2		
		12,796.1 a/	
Expenditure to 31 August 1994	8,999.1		
Expenditure September to December 1994 (est.)	3,779.0		
		12,778.1	
Estimated surplus/(deficit)			18.0
Closing balance of reserves 31 December 1994 (est.)			1,874.9

a/ Revised upward from $12.6 million as reported in document PBC.10/10.

11. Although the support cost income from United Nations Development Programme (UNDP) sources of funds have continued to decline in 1994, slightly improved delivery is expected in respect of projects to be implemented under the Montreal Protocol.

12. Expenditures were reduced as a result of further attrition of operational budget staff and through continued economies in non-staff costs. To the extent possible, staff occupying operational budget posts have been transferred to vacant regular budget posts. The reductions in expenditures have been achieved notwithstanding the impact of the decline in the value of the United States dollar from US$ 1 = AS 12.20 in March 1994 to US$ 1 = AS 11.10 in September 1994 (United Nations operational rates of exchange). The negative impact of this factor on the operational budget could amount to approximately $600,000 over a twelve month period.

13. As a result of the measures taken to reduce expenditures, the operational budget is expected to balance in 1994.

II. 1994-1995 REGULAR BUDGET IMPLEMENTATION

14. The positive financial outlook and the continued support of the policy-making organs with respect to financial flexibility will enable the Organization to better utilize budgetary appropriations during the present biennium as compared to previous bienniums. During the first eight months of the biennium, implementation has been rather low compared to previous years. The major contributing factor was the far-reaching organizational and staff restructuring processes undertaken during the first semester of 1994 which involved definition of new terms of reference, fundamental programme adjustments and, therefore, changes in personnel recruitment. Financial uncertainties also prompted a policy of caution in programme implementation.

Actual and expected resource availability

15. At this early stage of the biennium, it is difficult to predict the precise level of resources that may become available through vacancies, economies and more efficient utilization of resources. However, in the light of the 1994 experience to date in respect of reduced expenditures on staff costs due to higher-than-budgeted vacancies and as a result of economies in non-staff costs, an estimate of available resources arising from these factors has been made.

16. The average vacancy factors in respect of posts not subject to cost-sharing for the eight months to 31 August 1994 have been approximately 15 per cent for Professional- and 8 per cent for General Service-level posts. The resources realized and anticipated for 1994-1995 resulting from higher-than-budgeted vacancies are estimated at $4.7 million. The high vacancy rates result from the carry-over of regular budget vacancies from 1993 and the longer than normal lead times for recruitment during the implementation phase of the restructuring process. The Secretariat has recently recruited against most of the key posts at management level and it is intended that the vacancy factor will be substantially reduced during the remaining months of the year so as to achieve a level as close to 7 per cent as soon as possible.

17. Additional economies are expected to be achieved during the biennium in travel due to the use of low cost fares ($400,000); in communications due to use of less expensive forms of communications and improved charging of project related costs ($800,000); as well as consultants ($120,000) and general operating costs ($70,000).

Measures to achieve full and effective utilization of resources

18. The unutilized budget resources arising from vacancies and economies provide the Organization with the opportunity to enhance significantly certain priority programmes and to support the reform process. To this end, a thorough review is currently being made of each major programme and its subprogrammes to identify critical resource requirements at this stage and on this basis consider redeployment of resources. It is intended to provide increased allocations for three priority programmes and activities.

19. Firstly, it is intended to strengthen field representation as far as possible and to allocate increased funds to ensure that the present number of UCD offices is maintained throughout the current biennium on a sound financial basis. This will require the provision of work-months to the UCD programme for the current biennium without changing the approved number of 1994-1995 posts forming the basis for the 1996-1997 biennium. Through this initiative, the Secretariat is able to respond, at least in the short term, to Board decision IDB.12/Dec.11 by maintaining the present number of UCD offices.

20. Secondly, special priority will be given to additional programmes for the least developed countries (LDCs) and African developing countries. A special programme is being undertaken to develop UNIDO country support strategies for a number of developing countries, especially the LDCs and African developing countries. This includes missions to and consultations with national authorities in those countries.

21. Thirdly, it is proposed to strengthen core activities of UNIDO in high demand (i.e. information service) and undertake new initiatives as part of the UNIDO reform programme during the present biennium in certain priority fields, such as human resource development, small and medium enterprises, promotion of investments and technology, industrial restructuring and rehabilitation, environment and energy, and socio-economic aspects of industrial development.

22. It is expected that full and effective utilization of resources will be achieved during the biennium through such priority reallocations. To the extent that unutilized balances remain for 1994-1995, they should, for the most part, be related to administrative activities or result from possible unrealized inflation expectations.

23. In the event that the proposed redeployment of resources to priority programmes and activities requires transfers between major object of expenditure, such proposals will be presented to the eleventh session of the Programme and Budget Committee for consideration. The resource utilization is, in any case, not expected to lead to any adjustment in the budget base for 1994-1995.

III. REVISED APPROPRIATIONS FOR 1994-1995

24. In response to Programme and Budget conclusion 94/5(c) to present a revision in respect of the proposals made in document PBC.10/10/Add.1 for the benefit of the UCD programme, a review of the subject has been made. In view of the proposals contained in paragraph 20 above concerning the full and effective utilization of regular budget resources, no proposals in respect of document PBC.10/10/Add.1 are being submitted at the present time to revise the 1994-1995 appropriations. However, it must be re-emphasized that there still remains a compelling need to identify new solutions to strengthen UNIDO field representation. The extent to which the regular budget will provide long-term funding to the UCD programme will be considered in the 1996-1997 programme and budget proposals.

IV. ACTION REQUIRED OF THE BOARD

25. The Board may wish to consider the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the report of the Director-General on the financial situation of UNIDO (IDB.13/22);

"(b) Expresses deep concern at the non-payment and late payment by some Member States of assessed contributions and of advances to the Working Capital Fund;

"(c) Urges those Member States that have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987 to 1992-1993 and for 1994 to do so without delay;

"(d) Notes the intention of the Director-General to make full and effective utilization of resources in the 1994-1995 biennium through reallocations to priority programmes and activities as described in paragraphs 20 to 22 of document IDB.13/22."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 31 August 1994)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 August 1994					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.10)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	1,127	117,634	1,178	111,426	2	226	0	0	1,125	117,408	1,178	111,426	20,815	22,918
ALBANIA	0.01	1,972	205,812	1,178	111,426	0	32	0	0	1,972	205,780	1,178	111,426	28,577	31,727
ALGERIA	0.17	0	0	20,024	1,894,238	0	0	20,024	1,894,238	0	0	0	0	0	0
ANGOLA	0.01	1,769	184,588	1,178	111,426	2	226	0	0	1,767	184,362	1,178	111,426	26,647	29,592
ARGENTINA	0.60	61,756	6,445,620	70,672	6,685,545	0	0	0	0	61,756	6,445,620	70,672	6,685,545	1,182,988	1,313,416
ARMENIA	0.14	25,634	2,675,552	16,490	1,559,960	0	0	0	0	25,634	2,675,552	16,490	1,559,960	381,577	423,701
AUSTRALIA	1.58	20,129	2,100,905	186,102	17,605,268	20,129	2,100,905	183,341	17,344,029	0	0	2,761	261,239	23,535	26,296
AUSTRIA	0.79	0	0	93,051	8,802,634	0	0	93,051	8,802,634	0	0	0	0	0	0
AZERBAIJAN	0.23	21,691	2,263,928	27,091	2,562,792	0	0	0	0	21,691	2,263,928	27,091	2,562,792	434,839	483,621
BAHAMAS	0.02	3,146	328,326	2,356	222,851	1	118	0	0	3,145	328,208	2,356	222,851	49,646	55,147
BAHRAIN	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
BANGLADESH	0.01	1,706	178,080	1,178	111,426	4	463	0	0	1,702	177,617	1,178	111,426	20,040	28,920
BARBADOS	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
BELARUS	0.50	45,235	4,721,395	58,893	5,571,287	0	0	0	0	45,235	4,721,395	58,893	5,571,287	927,269	1,031,397
BELGIUM	1.11	0	0	130,742	12,368,258	0	0	130,742	12,368,258	0	0	0	0	0	0
BELIZE	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
BENIN	0.01	0	0	1,178	111,426	0	0	126	11,906	0	0	1,052	99,520	8,966	10,018
BHUTAN	0.01	0	0	1,178	111,426	0	0	131	12,468	0	0	1,047	98,958	8,915	9,962
BOLIVIA	0.01	4,261	205,812	1,178	111,426	21	0	0	0	4,240	205,812	1,178	111,426	28,580	33,998
BOSNIA AND HERZEGOVINA	0.04	7,888	823,246	4,711	445,703	0	0	0	0	7,888	823,246	4,711	445,703	114,319	126,918
BOTSWANA	0.01	1,776	185,385	1,178	111,426	2	226	0	0	1,774	185,159	1,178	111,426	28,719	29,671
BRAZIL	1.67	155,779	16,259,119	196,703	18,608,100	155,779	16,259,119	11,792	1,115,531	0	0	184,911	17,492,569	1,575,907	1,760,818
BULGARIA	0.14	12,817	1,337,776	16,490	1,559,960	0	0	0	0	12,817	1,337,776	16,490	1,559,960	281,097	290,364
BURKINA FASO	0.01	41,237	205,812	1,178	111,426	0	0	0	0	41,237	205,812	1,178	111,426	28,580	71,035

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994 — Prior years — Dollars	Prior years — Schillings	Current year — Dollars	Current year — Schillings	Credits and Collections in 1994 — Prior years — Dollars	Prior years — Schillings	Current year — Dollars	Current year — Schillings	Contributions Outstanding as of 31 August 1994 — Prior years — Dollars	Prior years — Schillings	Current year — Dollars	Current year — Schillings	(Rate 11.10) $ Equiv.	TOTAL $ Equiv.
BURUNDI	0.01	1,149	119,876	1,178	111,426	2	226	0	0	1,147	119,650	1,178	111,426	20,817	23,142
CAMBODIA	0.01	2,171	205,812	1,178	111,426	2,171	205,812	1,178	111,426	0	0	0	0	0	0
CAPE VERDE	0.01	10,714	205,812	1,178	111,426	21	0	0	0	10,693	205,812	1,178	111,426	28,580	40,451
CENTRAL AFRICAN REPUBLIC	0.01	29,676	205,812	1,178	111,426	8	0	0	0	29,668	205,812	1,178	111,426	28,580	56,426
CHAD	0.01	10,724	205,812	1,178	111,426	0	0	0	0	10,724	205,812	1,178	111,426	28,580	40,482
CHILE	0.08	14,963	1,567,539	9,423	891,406	7,649	130,594	0	0	7,314	825,945	9,423	891,406	154,716	172,053
CHINA	0.81	0	0	95,407	9,025,486	0	0	95,407	9,025,486	0	0	0	0	0	0
COLOMBIA	0.14	0	0	16,490	1,559,360	0	0	16,351	1,546,773	0	0	139	13,187	1,188	1,327
COMOROS	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	28,580	76,174
CONGO	0.01	21,357	205,812	1,178	111,426	21	0	0	0	21,336	205,812	1,178	111,426	28,580	51,094
COSTA RICA	0.01	42,871	205,812	1,178	111,426	1	0	0	0	42,864	205,812	1,178	111,426	28,580	72,620
COTE D'IVOIRE	0.02	0	0	2,356	222,851	0	0	442	41,795	0	0	1,914	181,075	16,313	18,227
CROATIA	0.14	29,634	2,675,562	16,490	1,559,360	0	0	0	0	29,634	2,675,562	16,490	1,559,360	381,577	423,701
CUBA	0.10	16,901	1,702,154	11,779	1,114,257	5,279	362,480	0	0	5,622	795,470	11,779	1,114,257	112,048	191,449
CYPRUS	0.02	0	0	2,356	222,851	0	0	2,356	222,851	0	0	0	0	0	0
CZECH REPUBLIC	0.83	4,930	514,534	51,835	4,902,733	4,930	514,534	51,835	4,902,733	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.06	31,357	1,029,268	5,889	557,179	197	0	0	0	31,160	1,029,268	5,889	557,179	142,900	179,349
DENMARK	0.68	0	0	80,094	7,576,961	0	0	80,094	7,576,961	0	0	0	0	0	0
DJIBOUTI	0.01	10,724	205,812	1,178	111,426	0	0	0	0	10,724	205,812	1,178	111,426	28,580	40,482
DOMINICA	0.01	1,777	185,256	1,178	111,426	2	226	0	0	1,775	185,168	1,178	111,426	26,720	29,673
DOMINICAN REPUBLIC	0.02	137,278	411,624	2,356	222,851	0	0	0	0	137,278	411,624	2,356	222,851	57,161	196,793
ECUADOR	0.03	43,339	617,434	3,534	334,277	30,975	0	0	0	12,411	617,434	3,534	334,277	95,780	121,694
EGYPT	0.07	0	0	8,245	779,990	0	0	7	648	0	0	8,238	779,342	70,226	98,863

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994 — Prior Years: Dollars	Prior Years: Schillings	Current Year: Dollars	Current Year: Schillings	Credits and Collections in 1993 — Prior Years: Dollars	Prior Years: Schillings	Current Year: Dollars	Current Year: Schillings	Contributions Outstanding as of 31 August 1994 — Prior Years: Dollars	Prior Years: Schillings	Current Year: Dollars	Current Year: Schillings	(Rel. 11.10) $ Equiv.	TOTAL $ Equiv.
EL SALVADOR	0.01	34,606	206,812	1,178	111,429	0	0	0	0	34,606	206,812	1,178	111,429	28,560	64,564
EQUATORIAL GUINEA	0.01	36,416	206,812	1,178	111,429	0	0	0	0	36,416	206,812	1,178	111,429	28,560	78,174
ETHIOPIA	0.01	0	0	1,178	111,429	0	0	1,178	111,429	0	0	0	0	0	0
FIJI	0.01	16,014	206,812	1,178	111,429	0	0	0	0	16,014	206,812	1,178	111,429	28,560	80,824
FINLAND	0.60	0	0	70,672	6,686,549	0	0	70,672	6,686,549	0	0	0	0	0	0
FRANCE	6.29	0	0	740,974	70,086,706	0	0	740,974	70,086,706	0	0	0	0	0	0
GABON	0.02	52,385	411,624	2,356	222,861	19,843	0	0	0	32,542	411,624	2,356	222,861	57,120	82,418
GAMBIA	0.01	36,416	206,812	1,178	111,429	0	0	0	0	36,416	206,812	1,178	111,429	28,560	78,174
GEORGIA	0.22	41,415	4,322,044	25,914	2,451,386	0	0	0	0	41,415	4,322,044	25,914	2,451,386	673,176	677,541
GERMANY	9.37	0	0	1,103,855	104,435,427	0	0	1,103,855	104,435,427	0	0	0	0	0	0
GHANA	0.01	0	0	1,178	111,429	0	0	13	1,286	0	0	1,165	110,143	3,432	13,287
GREECE	0.37	0	0	43,581	4,122,753	0	0	43,477	4,112,754	0	0	104	9,999	1,599	6,499
GRENADA	0.01	23,938	206,812	1,178	111,429	7,594	0	0	0	23,054	206,812	1,178	111,429	28,560	57,812
GUATEMALA	0.02	45,690	411,624	2,356	222,861	43	0	0	0	45,647	411,624	2,356	222,861	57,120	78,744
GUINEA	0.01	1,875	185,671	1,178	111,429	2	226	0	0	1,873	185,445	1,178	111,429	27,680	30,847
GUINEA-BISSAU	0.01	37,414	206,812	1,178	111,429	21	0	0	0	37,393	206,812	1,178	111,429	28,560	81,751
GUYANA	0.01	0	0	1,178	111,429	0	0	1,178	111,429	0	0	0	0	0	0
HAITI	0.01	41,681	206,812	1,178	111,429	21	0	0	0	41,660	206,812	1,178	111,429	28,560	71,418
HONDURAS	0.01	20,142	206,812	1,178	111,429	4,879	0	0	0	15,263	206,812	1,178	111,429	28,560	85,265
HUNGARY	0.19	0	0	22,379	2,117,284	0	0	22,379	2,117,284	0	0	0	0	0	0
INDIA	0.36	0	0	44,755	4,234,178	0	0	41,536	3,947,520	0	0	2,619	247,702	34,368	34,842
INDONESIA	0.17	0	0	20,074	1,864,238	0	0	20,074	1,864,238	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	2.81	97,436	10,163,656	35,407	3,329,496	64,869	6,770,531	0	0	32,567	3,393,125	35,407	3,329,496	1,115,520	1,247,309
IRAQ	0.14	130,768	2,679,552	16,490	1,559,960	0	0	0	0	130,768	2,679,552	16,490	1,559,960	281,520	529,862

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Credits and Collections in 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Contributions Outstanding as of 31 August 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Add 11 % $ Equiv.	TOTAL $ Equiv.
[illegible]	0.19	0	0	21,379	2,117,583	0	0	22,379	2,117,583	0	0	0	0	0	0
[illegible]	0.24	2,655	277,272	28,269	2,674,219	2,655	277,272	28,269	2,674,219	0	0	0	0	0	0
ITALY	4.50	0	0	530,337	50,141,567	0	0	441,966	41,659,675	0	0	88,671	8,482,912	704,226	853,897
JAMAICA	0.01	17,043	205,812	1,178	111,426	16,224	131,806	0	0	799	73,006	1,178	111,426	15,715	19,341
JAPAN	13.38	0	0	1,538,286	145,522,329	0	0	0	0	0	0	1,538,286	145,522,329	13,110,263	14,649,379
JORDAN	0.01	25,733	205,812	1,178	111,426	21	0	0	0	25,712	205,812	1,178	111,426	28,540	35,471
KENYA	0.01	15,714	205,812	1,178	111,426	21	0	0	0	15,693	205,812	1,178	111,426	25,585	31,811
KUWAIT	0.26	57	5,960	30,624	2,897,069	57	5,960	30,624	2,897,069	0	0	0	0	0	0
KYRGYZSTAN	0.06	5,919	617,436	7,067	668,554	0	0	0	0	5,919	617,436	7,067	668,554	114,869	139,834
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	975	101,754	1,178	111,426	2	205	0	0	973	101,548	1,178	111,426	19,181	23,328
LEBANON	0.01	10,714	205,812	1,178	111,426	10,714	205,812	1,178	111,426	0	0	0	0	0	0
LESOTHO	0.01	0	0	1,178	111,426	2	0	2	228	0	0	1,178	111,252	12,918	14,744
LIBERIA	0.01	19,476	205,812	1,178	111,426	0	0	0	0	19,476	205,812	1,178	111,426	25,585	31,134
LIBYAN ARAB JAMAHIRIYA	0.25	245,174	4,324,481	29,440	2,785,644	0	0	0	0	245,174	4,324,481	29,440	2,785,644	634,951	772,577
LITHUANIA	0.16	10,641	2,187,114	18,840	1,781,812	0	0	0	0	10,641	2,187,114	18,840	1,781,812	418,134	508,725
LUXEMBOURG	0.06	0	0	7,067	668,554	0	0	7,067	668,554	0	0	0	0	0	0
MADAGASCAR	0.01	1,728	182,307	1,178	111,426	2	228	0	0	1,726	182,079	1,178	111,426	25,252	30,708
MALAWI	0.01	58	6,196	1,178	111,426	2	228	0	0	56	5,968	1,178	111,426	13,598	16,541
MALAYSIA	0.53	11,831	1,234,870	15,212	1,448,538	11,754	1,227,828	0	0	77	7,469	15,212	1,448,538	337,177	410,104
MALDIVES	0.01	1,912	205,812	1,178	111,426	1,912	205,812	1,178	111,426	0	0	0	0	0	0
MALI	0.01	40,416	205,812	1,178	111,426	0	0	0	0	40,416	205,812	1,178	111,426	28,540	34,714
MALTA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
MAURITANIA	0.01	29,919	205,812	1,178	111,426	21	0	0	0	29,897	205,812	1,178	111,426	25,585	31,135

Member State	Scale of assessments (percentage)	Contributions Payable as of 1 January 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and collections in 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 31 August 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Add 11 1/2% $ Equiv.	TOTAL $ Equiv.
MAURITIUS	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
MEXICO	0.92	0	0	108,353	10,251,169	0	0	78,901	7,461,850	0	0	29,452	2,786,275	284,602	314,054
MONGOLIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
MOROCCO	0.03	2,958	308,711	3,534	334,277	2,958	308,711	3,534	334,277	0	0	0	0	0	0
MOZAMBIQUE	0.01	1,874	195,565	1,178	111,426	884	92,268	0	0	990	103,297	1,178	111,426	19,886	21,814
MYANMAR	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
NAMIBIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
NEPAL	0.01	1,769	184,588	1,178	111,426	285	29,771	0	0	1,484	154,817	1,178	111,426	23,886	26,646
NETHERLANDS	1.57	0	0	184,924	17,493,843	0	0	184,924	17,493,843	0	0	0	0	0	0
NEW ZEALAND	0.25	0	0	29,446	2,785,644	0	0	29,446	2,785,644	0	0	0	0	0	0
NICARAGUA	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	28,580	76,174
NIGER	0.01	10,745	206,812	1,178	111,426	21	0	0	0	10,724	206,812	1,178	111,426	28,580	40,482
NIGERIA	0.21	25,349	2,645,729	24,735	2,339,941	0	0	0	0	25,349	2,645,729	24,735	2,339,941	440,154	490,243
NORWAY	0.58	0	0	68,316	6,462,693	0	0	68,316	6,462,693	0	0	0	0	0	0
OMAN	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
PAKISTAN	0.06	6,027	629,049	7,067	668,554	5,475	571,453	0	0	552	57,596	7,067	668,554	65,419	73,038
PANAMA	0.02	29,550	411,624	2,356	222,851	29,550	411,624	186	17,484	0	0	2,171	205,367	18,502	20,673
PAPUA NEW GUINEA	0.01	1,895	197,734	1,178	111,426	1	86	0	0	1,894	197,648	1,178	111,426	27,844	30,916
PARAGUAY	0.02	64,382	411,624	2,356	222,851	46	0	0	0	64,336	411,624	2,356	222,851	57,161	123,853
PERU	0.08	11,651	1,215,968	7,067	668,554	15	1,571	0	0	11,636	1,214,397	7,067	668,554	169,635	185,338
PHILIPPINES	0.07	5,222	544,984	8,245	779,980	5,222	544,984	8,245	779,980	0	0	0	0	0	0
POLAND	0.49	0	0	57,715	5,459,862	0	0	57,715	5,459,862	0	0	0	0	0	0
PORTUGAL	0.21	0	0	24,735	2,339,941	0	0	11,015	1,041,981	0	0	13,720	1,297,960	116,533	130,653
QATAR	0.05	4,848	506,016	5,889	557,129	4,848	506,016	5,889	557,129	0	0	0	0	0	0
REPUBLIC OF KOREA	0.72	67,298	7,024,102	84,808	8,022,654	66,979	6,990,785	0	0	319	33,317	84,808	8,022,654	725,764	810,889

Annex 1 (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 August 1994					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rule 11.10)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
REPUBLIC OF MOLDOVA	0.16	14,789	1,543,587	18,846	1,782,812	0	0	0	0	14,789	1,543,587	18,846	1,782,812	299,676	333,311
ROMANIA	0.18	33,522	3,498,779	21,201	2,005,663	16,753	1,748,499	0	0	16,769	1,750,280	21,201	2,005,663	338,373	376,343
RUSSIAN FEDERATION	7.04	1,383,119	142,272,559	829,213	78,443,728	887,425	90,535,549	0	0	495,694	51,737,010	829,213	78,443,728	11,727,995	13,052,902
RWANDA	0.01	861	89,874	1,178	111,426	2	226	0	0	859	89,648	1,178	111,426	18,114	20,151
SAINT KITTS AND NEVIS	0.01	27,316	205,812	1,178	111,426	10,021	0	0	0	17,295	205,812	1,178	111,426	28,580	47,053
SAINT LUCIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	26,204	205,812	1,178	111,426	8	0	0	0	26,196	205,812	1,178	111,426	28,580	55,954
SAO TOME AND PRINCIPE	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	28,580	76,174
SAUDI ARABIA	1.01	0	0	118,984	11,254,001	0	0	0	0	0	0	118,984	11,254,001	1,013,874	1,137,858
SENEGAL	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SEYCHELLES	0.01	21,117	205,812	1,178	111,426	21	0	0	0	21,096	205,812	1,178	111,426	28,580	50,854
SIERRA LEONE	0.01	37,112	205,812	1,178	111,426	21	0	0	0	37,091	205,812	1,178	111,426	28,580	66,849
SLOVAKIA	0.14	0	0	16,490	1,559,960	0	0	6,597	624,045	0	0	9,893	935,915	84,317	94,210
SLOVENIA	0.10	0	0	11,779	1,114,257	0	0	0	0	0	0	11,779	1,114,257	100,384	112,163
SOMALIA	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	28,580	76,174
SPAIN	2.08	193,245	20,169,540	244,995	23,176,556	193,245	20,169,540	244,995	23,176,556	0	0	0	0	0	0
SRI LANKA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SUDAN	0.01	1,914	199,715	1,178	111,426	2	226	0	0	1,912	199,489	1,178	111,426	28,010	31,100
SURINAME	0.01	46,416	205,812	1,178	111,426	39,108	0	0	0	7,308	205,812	1,178	111,426	28,580	37,066
SWAZILAND	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SWEDEN	1.16	0	0	136,632	12,925,381	0	0	136,632	12,925,381	0	0	0	0	0	0
SWITZERLAND	1.22	0	0	143,699	13,593,941	0	0	143,699	13,593,941	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	7,888	823,246	4,711	445,703	9	915	0	0	7,879	822,331	4,711	445,703	114,237	126,827

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Credits and Collections in 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Contributions Outstanding as of 31 August 1994 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(Rule 11.10) $ Equiv.	TOTAL $ Equiv.
TAJIKISTAN	0.05	4,930	514,529	5,889	557,129	0	0	0	0	4,930	514,529	5,889	557,129	98,549	167,393
THAILAND	0.12	0	0	14,134	1,337,109	0	0	14,134	1,337,109	0	0	0	0	0	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,972	205,812	2,356	222,851	0	0	0	0	1,972	205,812	2,356	222,851	36,019	42,947
TOGO	0.01	993	103,622	1,178	111,426	2	229	0	0	991	103,396	1,178	111,426	19,253	21,522
TONGA	0.01	1,283	133,860	1,178	111,426	873	91,106	0	0	410	42,754	1,178	111,426	13,930	15,478
TRINIDAD AND TOBAGO	0.05	8,994	938,720	5,889	557,129	9	958	0	0	8,985	937,762	5,889	557,129	134,675	149,549
TUNISIA	0.03	0	0	3,534	334,277	0	0	1	682	0	0	3,527	333,595	50,054	33,581
TURKEY	0.28	0	0	32,960	3,119,921	0	0	3,767	356,394	0	0	29,213	2,763,527	248,988	278,170
UGANDA	0.01	1,857	193,808	1,178	111,426	867	90,520	0	0	990	103,288	1,178	111,426	19,343	21,511
UKRAINE	1.98	429,048	24,079,960	230,861	21,839,447	0	0	0	0	429,048	24,079,960	230,861	21,839,447	4,130,884	4,196,793
UNITED ARAB EMIRATES	0.22	508,993	4,322,044	25,913	2,451,366	0	0	0	0	508,993	4,322,044	25,913	2,451,366	610,218	1,143,124
UNITED KINGDOM	5.26	0	0	619,554	58,609,944	0	0	619,554	58,609,944	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01	8,366	205,812	1,178	111,426	4,586	19,996	0	0	1,780	185,816	1,178	111,426	26,778	29,736
UNITED STATES OF AMERICA	25.00	817,726	85,348,380	2,944,650	278,564,374	5,503	574,378	0	0	812,223	84,774,002	2,944,650	278,564,374	32,733,187	36,490,090
URUGUAY	0.06	7,309	762,856	4,711	445,703	9	919	0	0	7,300	761,941	4,711	445,703	108,798	120,807
VANUATU	0.01	1,782	186,027	1,178	111,426	1	86	0	0	1,781	185,941	1,178	111,426	26,760	29,749
VENEZUELA	0.51	95,724	9,990,998	60,071	5,682,713	0	0	0	0	95,724	9,990,998	60,071	5,682,713	1,412,085	1,567,941
VIET NAM	0.01	0	0	1,178	111,426	0	0	149	13,748	0	0	1,033	97,678	8,800	9,833
YEMEN	0.01	63,668	205,812	1,178	111,426	43	0	0	0	63,625	205,812	1,178	111,426	28,580	93,364
YUGOSLAVIA	0.16	785,013	3,087,174	17,668	1,671,386	85	0	0	0	784,928	3,087,174	17,668	1,671,386	428,699	1,231,295
ZAIRE	0.01	20,521	205,812	1,178	111,426	21	0	0	0	20,500	205,812	1,178	111,426	28,580	50,258
ZAMBIA	0.01	10,579	205,812	1,178	111,426	2,806	0	0	0	7,773	205,812	1,178	111,426	28,580	37,531

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 31 August 1994 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Ref. 11.10) $ Equiv.	TOTAL $ Equiv.
[illegible]	0.01		1,077	112,436	1,178	111,426	4	463	0	0	1,073	111,973	1,178	111,426	20,126	22,377
Sub-Total 1 (166 States)	100.00	86-	63,382	0	0	0	5,656	0	0	0	57,726	0	0	0	0	57,726
		87-	79,562	0	0	0	5,966	0	0	0	73,596	0	0	0	0	73,596
		88-	135,488	0	0	0	10,707	0	0	0	124,781	0	0	0	0	124,781
		89-	340,206	0	0	0	21,294	0	0	0	318,912	0	0	0	0	318,912
		90-	878,716	0	0	0	59,292	0	0	0	819,424	0	0	0	0	819,424
		91-	1,612,193	0	0	0	65,756	0	0	0	1,546,437	0	0	0	0	1,546,437
		92-	1,006,319	105,031,636	0	0	601,093	62,737,866	0	0	405,226	42,293,770	0	0	3,810,255	4,215,481
		93-	2,789,919	291,191,007	0	0	858,122	89,564,560	0	0	1,931,797	201,626,447	0	0	18,164,557	20,096,354
		94-	0	0	11,778,614	1,114,267,501	0	0	4,896,518	463,211,123	0	0	6,882,096	651,046,378	58,662,809	65,534,905
		T-	6,905,786	396,222,643	11,778,614	1,114,267,501	1,627,886	152,302,426	4,896,518	463,211,123	5,277,899	243,920,217	6,882,096	651,046,378	80,627,621	92,787,616
REPUBLIC OF UZBEKISTAN	0.26		0	0	30,624	2,897,069	0	0	0	0	0	0	30,624	2,897,069	260,997	291,621
Sub-Total 2 (166 States)	0.26	94-	0	0	30,624	2,897,069	0	0	0	0	0	0	30,624	2,897,069	260,997	291,621
		T-	0	0	30,624	2,897,069	0	0	0	0	0	0	30,624	2,897,069	260,997	291,621
TOTAL (166 States)	100.26	86-	63,382	0	0	0	5,656	0	0	0	57,726	0	0	0	0	57,726
		87-	79,562	0	0	0	5,966	0	0	0	73,596	0	0	0	0	73,596
		88-	135,488	0	0	0	10,707	0	0	0	124,781	0	0	0	0	124,781
		89-	340,206	0	0	0	21,294	0	0	0	318,912	0	0	0	0	318,912
		90-	878,716	0	0	0	59,292	0	0	0	819,424	0	0	0	0	819,424
		91-	1,612,193	0	0	0	65,756	0	0	0	1,546,437	0	0	0	0	1,546,437
		92-	1,006,319	105,031,636	0	0	601,093	62,737,866	0	0	405,226	42,293,770	0	0	3,810,255	4,215,481
		93-	2,789,919	291,191,007	0	0	858,122	89,564,560	0	0	1,931,797	201,626,447	0	0	18,164,557	20,096,354
		94-	0	0	11,809,238	1,117,164,570	0	0	4,896,518	463,211,123	0	0	6,912,720	653,943,447	58,913,806	65,826,526
		T-	6,905,786	396,222,643	11,809,238	1,117,164,570	1,627,886	152,302,426	4,896,518	463,211,123	5,277,899	243,920,217	6,912,720	653,943,447	80,888,618	93,079,237

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 31 AUGUST 1994

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.17	15,300	14,400	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.60	54,000	50,400	1,336	2,264
ARMENIA	0.14	12,600	0	0	12,600
AUSTRALIA	1.58	142,200	135,000	7,200	0
AUSTRIA	0.79	71,100	66,600	4,500	0
AZERBAIJAN	0.23	20,700	0	0	20,700
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.50	45,000	27,900	726	16,374
BELGIUM	1.11	99,900	94,500	5,400	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.67	150,300	142,200	8,100	0
BULGARIA	0.14	12,600	11,700	338	562
BURKINA FASO	0.01	900	600	21	279
BURUNDI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
CAMEROON	0.01	900	900	0	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.81	72,900	68,400	4,500	0
COLOMBIA	0.14	12,600	11,700	900	0
COMOROS	0.01	900	0	8	892
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CROATIA	0.14	12,600	0	0	12,600
CUBA	0.10	9,000	8,100	900	0
CYPRUS	0.02	1,800	1,800	0	0
CZECH REPUBLIC	0.44	39,600	37,800	1,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.68	61,200	57,600	3,600	0
DJIBOUTI	0.01	900	0	900	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	64	1,736
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	3	897
EQUATORIAL GUINEA	0.01	900	0	8	892
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.60	54,000	50,400	3,600	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
FRANCE	6.29	566,100	536,400	29,700	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	0	8	892
GEORGIA	0.22	19,800	0	0	19,800
GERMANY	9.37	843,300	798,300	45,000	0
GHANA	0.01	900	900	0	0
GREECE	0.37	33,300	31,500	1,800	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.19	17,100	16,200	900	0
INDIA	0.38	34,200	32,400	1,800	0
INDONESIA	0.17	15,300	14,400	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.81	72,900	68,400	4,500	0
IRAQ	0.14	12,600	10,800	256	1,544
IRELAND	0.19	17,100	16,200	900	0
ISRAEL	0.24	21,600	20,700	900	0
ITALY	4.50	405,000	383,400	21,600	0
JAMAICA	0.01	900	900	0	0
JAPAN	13.06	1,175,400	1,112,400	23,241	39,759
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.26	23,400	22,500	900	0
KYRGYZSTAN	0.06	5,400	0	0	5,400

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.25	22,500	21,600	562	338
LITHUANIA	0.16	14,400	13,500	0	900
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.13	11,700	10,800	900	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	21	879
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.92	82,800	78,300	4,500	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.57	141,300	134,100	7,200	0
NEW ZEALAND	0.25	22,500	21,600	900	0
NICARAGUA	0.01	900	0	21	879
NIGER	0.01	900	900	0	0
NIGERIA	0.21	18,900	18,000	409	491

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
NORWAY	0.58	52,200	49,500	2,700	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.49	44,100	42,300	1,800	0
PORTUGAL	0.21	18,900	18,000	900	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.72	64,800	61,200	3,600	0
REPUBLIC OF MOLDOVA	0.16	14,400	0	0	14,400
ROMANIA	0.18	16,200	15,300	900	0
RUSSIAN FEDERATION	7.04	633,600	753,300	-119,700	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	8	892
SAUDI ARABIA	1.01	90,900	85,500	2,074	3,326
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SLOVAKIA	0.14	12,600	11,700	900	0
SLOVENIA	0.10	9,000	8,100	0	900
SOMALIA	0.01	900	0	21	879
SPAIN	2.08	187,200	176,400	10,800	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1985-1993	Collections in 1994	Amount outstanding to date
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	900	0
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.16	104,400	99,000	5,400	0
SWITZERLAND	1.22	109,800	103,500	6,300	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
TAJIKISTAN	0.05	4,500	0	0	4,500
THAILAND	0.12	10,800	9,900	900	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,800	0	0	1,800
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.28	25,200	24,300	900	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.96	176,400	105,300	2,711	68,389
UNITED ARAB EMIRATES	0.22	19,800	18,900	388	512
UNITED KINGDOM	5.26	473,400	448,200	25,200	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.51	45,900	44,100	1,270	530
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.15	13,500	12,600	900	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
Sub-total (165 States)	**100.00**	**9,000,000**	**8,618,100**	**140,594**	**241,306**
REPUBLIC OF UZBEKISTAN	0.26	23,400	0	0	23,400
Sub-total (1 States)	**0.26**	**23,400**	**0**	**0**	**23,400**
T O T A L (166 States)	**100.26**	**9,023,400**	**8,618,100**	**140,594**	**264,706**

Annex III

CASH FLOW ANALYSIS FOR 1994 AND 1995

Table 1. Cash Flow Analysis for 1994, as of 31 August 1994

General Fund and Working Capital Fund

(In millions of United States dollars) a/

1994	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	16.5	10.4	13.0	19.8	22.2	19.4	22.9	16.1	13.3	19.5	10.3	29.0
Revaluation c/	0.0	0.0	0.0	0.1	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0
Net opening cash	16.5	10.4	13.0	19.9	22.2	19.4	23.4	16.1	13.3	19.5	10.3	29.0
Contribution income d/												
1990-1991	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1992-1993	1.7	0.3	0.2	2.7	0.2	3.7	0.1	3.7	0.1	0.1	8.6	0.1
1994	2.3	8.3	15.5	7.6	5.4	5.0	0.5	1.4	16.0	0.3	19.7	0.1
Budgeted income e/	0.1	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.1	0.1	0.1
Other income f/												
Cost reimbursements	0.0	0.5	0.4	0.8	0.9	0.9	1.7	1.7	1.9	1.2	1.4	1.2
Income CM,GK	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.4	0.9	1.6	0.0	0.0	0.0	0.0	0.0
Total incoming cash	4.1	9.1	16.7	11.1	7.0	10.6	4.1	6.9	18.0	1.7	29.7	1.5
Budgeted disbursements i/												
Prior biennium	(3.7)	(0.5)	(1.5)	(1.1)	(0.8)	0.0	(0.1)	0.0	(1.0)	(0.5)	(0.4)	(0.4)
Current biennium	(6.5)	(6.0)	(6.1)	(6.3)	(6.5)	(5.8)	(7.9)	(7.6)	(9.3)	(9.2)	(9.4)	(9.6)
Other disbursements j/												
Cost reimbursements	0.0	0.0	(2.0)	(1.0)	(0.9)	(1.2)	(2.1)	(0.5)	(1.5)	(1.2)	(1.2)	(1.0)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK	0.0	0.0	(0.3)	0.0	(0.2)	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	(0.4)	(0.9)	(0.1)	0.0	(1.6)	0.0	0.0	0.0	0.0
Total outgoing cash	(10.2)	(6.5)	(9.9)	(8.8)	(9.8)	(7.1)	(11.4)	(9.7)	(11.8)	(10.9)	(11.0)	(11.0)
Closing cash k/	10.4	13.0	19.8	22.2	19.4	22.9	16.1	13.3	19.5	10.3	29.0	19.5
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Net closing cash m/	10.4	13.0	19.8	22.2	19.4	22.9	16.1	13.3	19.5	10.3	29.0	18.5
Unliquidated obligations at 31/12/94 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/94												9.5

Annex III

Table 6. Cash Flow Analysis for 1995, as of 31 August 1994

General Fund and Working Capital Fund

(In millions of United States dollars) a/

1995	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	19.5	13.5	14.6	22.3	20.2	19.4	16.2	22.1	14.4	5.9	(2.5)	17.2
Revaluation c/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	19.5	13.5	14.6	22.3	20.2	19.4	16.2	22.1	14.4	5.9	(2.5)	17.2
Contribution income d/												
1992-1993	0.6	0.0	0.0	2.0	2.3	0.0	3.0	0.0	1.7	0.6	0.0	0.0
1994	0.1	0.3	0.0	1.4	0.1	0.1	0.1	0.1	0.1	0.1	12.7	0.1
1995	2.5	9.3	16.9	6.3	8.0	5.7	15.7	1.3	0.7	0.7	16.4	0.5
Budgeted income e/	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.1
Cost reimbursements	0.0	1.1	1.2	1.0	1.4	1.0	1.5	0.9	0.9	1.5	1.5	1.3
Other income f/												
Income CM,GK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	3.3	10.8	18.2	10.7	11.9	6.9	20.4	2.4	3.4	3.0	30.6	2.0
Budgeted disbursements i/												
Current biennium	(8.7)	(8.7)	(9.0)	(9.3)	(9.1)	(9.1)	(9.5)	(9.1)	(9.0)	(9.5)	(9.4)	(8.9)
Cost reimbursements	0.0	(1.0)	(1.5)	(1.5)	(1.3)	(1.0)	(1.0)	(1.0)	(1.2)	(1.3)	(1.5)	(1.0)
Other disbursements j/												
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(8.7)	(9.7)	(10.5)	(10.8)	(10.4)	(10.1)	(11.5)	(10.1)	(10.2)	(10.8)	(10.9)	(9.9)
Closing cash k/	14.1	14.6	22.3	22.2	21.7	16.2	25.1	14.4	7.6	(1.9)	17.2	9.3
Liabilities other funds, 1992-1993 surplus l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
	(0.6)	0.0	0.0	(2.0)	(2.3)	0.0	(3.0)	0.0	(1.7)	(0.6)	0.0	0.0
Net closing cash m/	13.5	14.6	22.3	20.2	19.4	16.2	22.1	14.4	5.9	(2.5)	17.2	8.8
Unliquidated obligations at 31/12/95 (anticipated)												(11.0)
Surplus/(deficit) at 31/12/95												(2.2)

Notes for annex III, cash flow analysis

a/ Based on exchange rate of US$1 = AS11.10 for the period September 1994 to December 1995.

b/ Opening cash - Shows actual cash available for September 1994 based on reconciled balances for RB XP and WC bank accounts and projections of cash available until the end 1995.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures. In 1995, includes cost reimbursement income.

f/ Other income - In 1994, includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM and GK. In 1995, cost reimbursement income included under e/.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Disbursements against regular budget and regular programme allotments.

j/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM AND GK disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, GK and UNDCP.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations International Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital
XP	Account code: regular programme for technical cooperation